

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN**

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Civil Action No.
)	
JEFFREY S. GRANSEE,)	
)	
Respondent.)	

DECLARATION

Deborah L. Karwacki declares:

1. I am a duly commissioned Revenue Officer employed in Small Business/Self-Employed Compliance, Internal Revenue Service.

2. In my capacity as a Revenue Officer, I am attempting to collect the tax liability of Jeffrey S. Gransee, Sals New Image, for the Form 940 calendar period ending December 31, 2010 and the Form 941 quarterly periods ending June 30, 2010, September 30, 2010, December 31, 2010, September 30, 2011, December 31, 2011, March 31, 2012, September 30, 2012, and December 31, 2012.

3. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U.S.C., I issued on April 18, 2013, an Internal Revenue Service summons to Jeffrey S. Gransee, to give testimony and to produce for examination

books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit 2.

4. In accordance with section 7603 of Title 26, U.S.C., on April 18, 2013, I served an attested copy of the Internal Revenue Service summons described in paragraph 3 above on the respondent, Jeffrey S. Gransee, by leaving it at the last and usual place of abode of the respondent, as evidenced in the certificate of service on the reverse side of the summons.

5. On May 21, 2013, the respondent, Jeffrey S. Gransee, did not appear in response to the summons.

6. On June 25, 2013, the Office of Chief Counsel issued a "last chance" letter to the respondent warning that these proceedings could be instituted for failure to honor the summons and rescheduling the appearance date for July 24, 2013. Respondent did not appear on July 24, 2013. His non-compliance continues to the date of this filing.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. As of the date that the summons was issued and served, and as of the day I signed this declaration, no recommendation for criminal prosecution of Jeffrey S. Gransee has been made by the Internal Revenue Service to the United States Department of Justice. In addition, no Department of Justice referral, as described in 26 U.S.C. §7602(d), is in effect with respect to Jeffrey S. Gransee.

10. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons in order to properly collect the federal tax liability of Jeffrey S. Gransee, Sals New Image, for the Form 940 calendar period ending December 31, 2010 and the Form 941 quarterly periods ending June 30, 2010, September 30, 2010, December 31, 2010, September 30, 2011, December 31, 2011, March 31, 2012, September 30, 2012, and December 31, 2012.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 30th day of July, 2013.


DEBORAH L. KARWACKI
Revenue Officer